

10-6-154 Duties of state auditor -- Adoption and expansion of uniform system.

- (1) The state auditor shall:
 - (a) prescribe uniform accounting and reporting procedures for cities, in conformity with generally accepted accounting principles;
 - (b) conduct a continuing review and modification of such procedures to improve them;
 - (c) prepare and supply each city with suitable budget and reporting forms; and
 - (d) prepare instructional materials, conduct training programs and render other services deemed necessary to assist cities in implementing the uniform accounting, budgeting and reporting procedures.
- (2) The Uniform Accounting Manual for Utah Cities shall prescribe reasonable exceptions and modifications for fourth and fifth class cities to the uniform system of accounting, budgeting, and reporting.
- (3) The state auditor shall establish and conduct a continuing review of suggested measurements and procedures for program and performance budgeting and reporting which may be evaluated on a statewide basis.
- (4) Cities may expand the uniform accounting and reporting procedures to better serve their needs; however, no deviations from or alterations to the basic prescribed classification systems for the identity of funds and accounts shall be made.

Amended by Chapter 413, 2013 General Session